



**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE ENROLLED BILL ANALYSIS**

DRAFT

Date Amended:	Enrolled	Bill No:	SB 1832
Tax:	Property	Author:	Committee on Revenue & Taxation
Board Position:		Related Bills:	

BILL SUMMARY

Among its provisions, this bill would allow county board of supervisors to adopt via a "resolution" or "board order" certain provisions of law that are now only operative if an "ordinance" is adopted.

The other provisions of this bill do not fall under the purview of the Board.

ANALYSIS

Current Law

Revenue and Taxation Code Section 72 authorizes county boards of supervisors to require that local agencies that approve tentative maps submit a copy of the maps to the county assessor as soon as possible after the maps are filed.

Revenue and Taxation Code Section 327.1 authorizes county boards of supervisors to require that any party that records a digital subdivision map with the county recorder also file a duplicate digital copy of that map with the county assessor.

Proposed Law

This bill would amend Revenue and Taxation Code Sections 72 and 327.1 to modify the adoption process by which a local county board of supervisors can make these provisions applicable to its county. Specifically, in addition to an ordinance, a county board of supervisors could make these provisions applicable via a resolution or board order.

Background

Related Bills. Section 327.1 was added to the Revenue and Taxation Code by SB 2086 (SR&T, Stats. 2002, Ch. 214). Providing a digital copy of new subdivision maps eliminates the need for the Assessors' Office mapping and drafting personnel to manually redraft the map from a hard copy, and reduces the time needed to prepare the official assessor's parcel maps for new subdivisions.

The tentative map provisions of subdivision (d) of Section 72 were added to the Revenue and Taxation Code by SB 1059 (SR&T, Stats. 2003, Ch. 604). Copies of maps help the

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assessor determine where existing improvements on the property are located in order to assign the improvements to the proper new parcel number.

COMMENTS

1. **Sponsor and Purpose.** The California Association of Clerks and Election Officials is sponsoring this measure to permit a board of supervisors to additionally enact the provisions of Sections 72 and 327.1 by resolution or board order, as an alternative to adopting an ordinance. It is intended to provide counties with the option of using more expedient and less costly methods of enacting the map filing requirements of these provisions.
2. **The procedures necessary to adopt a “resolution” or “board order” are less formal and costly than those to adopt an “ordinance.”** An ordinance requires a legal advertisement in an adjudicated newspaper. Such advertising can be expensive, especially for counties in urban areas. In addition, ordinances require two readings at board hearings which also add to the administrative cost of establishing these requirements.
3. **Local Option.** Given the diversity of the 58 counties in size, issues, and budgetary constraints, this bill provides a county board of supervisors with the flexibility to choose the best method of establishing these requirements for their county.
4. **The county optional requirements to provide a copy of certain maps to the assessor were recently enacted.** Obtaining a copy of the specified maps reduces the administrative cost to process necessary changes to the official assessor parcel maps and allows the maps to be updated more quickly.

COST ESTIMATE

With respect to property taxes, the Board would incur insignificant costs in informing and advising local county assessors, the public, and staff of the law changes. These costs are estimated to be under \$10,000.

REVENUE ESTIMATE

This bill would have no revenue impact.

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